

Use Tax Rates

For Consumer Use Tax – (Taxable items for which you were not charged sales tax – does not include inventory for resale or tax exempt purchases)

State of Colorado, RTD, and Cultural District (4%) – State collected (paid on state tax return)

County of Boulder (None) – Boulder County does not impose a use tax on anything except motor vehicles and building materials

City of Louisville (3.5%) – City collected (paid on City sales/use tax return)

Sales Tax	3.000
Open Space	0.375
Historic Preservation	0.125

TOTAL	7.5%
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For Residential and Commercial Building Projects – Use Tax on Building Materials

State of Colorado, RTD, and Cultural District (4%) – State collected

County of Boulder (0.985%) – City collected (paid with building permit)

City of Louisville (3.5%) – City collected (paid with building permit)

Sales Tax	3.000
Open Space	0.375
Historic Preservation	0.125

TOTAL	8.485%
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For Motor Vehicles

State of Colorado, RTD, and Cultural District (4%) – County collected

County of Boulder (0.985%) – County Collected (paid at time of registration)

City of Louisville (3.5%) – County Collected* (paid at time of registration)

Sales Tax	3.000
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Open Space	0.375
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Historic Preservation	0.125
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TOTAL	8.485%
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***Boulder County collects Louisville tax for all out of City motor vehicle purchases made by Louisville residents at the time of vehicle registration. If a Louisville resident purchases a motor vehicle in the City, sales tax is due and paid directly to the City by the dealer.**